



**NOTICE OF MEETING
OF THE ARIZONA STATE BOARD OF ACCOUNTANCY**

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Arizona State Board of Accountancy (Board) and to the general public, that the Board will hold a meeting open to the public on **Monday, February 8, 2010 at 8:15 a.m.** The meeting will be held at the Board's offices, located in Suite 165 at 100 N. 15th Avenue, Phoenix, Arizona. One or more members of the Board may participate in the meeting by telephonic communications.

The meeting is open to the public. However, during the course of the meeting, the Board, upon a majority vote of a quorum of the members, may, when necessary, hold an Executive Session for any of the reasons set forth in A.R.S. § 38-431.03(A). The Executive Session is not open to the public.

Information concerning the Board's Agenda for the meeting, including a copy of the Agenda and any amendments, can be obtained at the Board offices, or by calling the Board at 602-364-0804. The Agenda is subject to change up to 24 hours prior to the meeting. Agenda items are noted by number and letter for convenience and reference. The Board may address the agenda items in any order within the time frame indicated, and may set over matters to a later time when necessary. The Board reserves the right to change the order of items on the agenda, except for matters set for a specific time.

Title 2 of the Americans with Disability Act (ADA) prohibits the Board from discriminating on the basis of disability in its public meetings. Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting Monica L. Petersen, Executive Director at 602-364-0804. Requests should be made as early as possible to allow time to arrange the accommodation.

ARIZONA STATE BOARD OF ACCOUNTANCY



Monica L. Petersen
Executive Director

Posted:
www.azaccountancy.gov
on February 1, 2010

2010 BOARD MTG DATES:

3/22/2010	8/19-20/2010 Annual Meeting
5/2/2010	9/13/2010
6/7/2010	10/4/2010
7/12/2010	11/15/2010
	12/8/2010

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

February 8, 2010 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During the meeting and upon a vote of the majority of a quorum, the Board may go into Executive Session to obtain legal advice from the Board's attorney(s) pursuant to A.R.S. § 38-431.03(A)(3) on any of the following agenda items. Upon a vote of the majority of a quorum, the Board may also go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) on agenda items 3, 5, 7, 8, & 10 to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. All meeting attendees whose presence is not required in an Executive Session will be required to leave the meeting room during Executive Session. Any legal action will take place in Open Session.

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approval of Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the January 11, 2010 Board Meeting
- b. Approval of the Executive Session Minutes from the January 11, 2010 Board Meeting

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4. Declaration of Conflicts of Interest

5. **Consent Agenda** (The Board may pull any of the following items off the consent agenda to take individual action.) Upon a vote of the majority of a quorum, the Board may go into Executive Session on agenda item 5 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Board discussion and legal action on the following items:

- a. Recommended for Registration of PC's & LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. §§ 32-734 & 32-735):

Huber CPA PC
Partner: Robert E. Huber 14413-R

Luster CPA & Consulting PLC
Partner: Steven C. Luster 2124-E

Mark Lay, CPA PC
Partner: Mark Lay 14933-E

Bisceglia, Steiman & Fudeman LLP
Partner: Richard Steiman 11881-R

Sunderman & Pope CPA's PLLC
Partners: Rex A Pope 15455-E
Lloyd H. Sunderman 1076-E

Summit Development Group LLC
Partners: Richard Rudon 5638-E
Julia Ann Bradbury 7043-E

Paul A. Donis CPA PC
Partner: Paul A. Donis 4168-R

Schreiner Business Partners LLC
Partners: Mark Schreiner 8792-R
Leslie Cox Schreiner 9381-E

Renee M. Jenkins PLLC
Partner: Renee M. Jenkins 2962-E

RV CPA Services PLLC
Partner: Robert M. Vreeland 10248-R

J. Phillip Glasscock PC
Partner: J. Phillip Glasscock 5295-E

Peter Storts CPA PLLC
Partner: Peter Storts 7321-E

- b. Recommended for Registration of Sole Practitioner:
O'Shea Accounting & Tax Service
Partner: Jill O'Shea 13502-E

- c. Recommended for Firm Name Change:
Monheit Zongolowicz Frisch CPA's PLC
Monheit & Zongolowicz CPA's PLC 2272-L
Partner: Gary Frisch 13068-E

Dickey & Lebbs CPA's PLLC
Dickey & Lebbs PC 2166-C
Partner: Carter E dickey 1446-E

Benjamin & Rogers CPA PC
John R. Benjamin PC 2112-C
Partner: John R. Benjamin 6929-E

Jeffrey D. Brown CPA PLC
Elwood & Brown CPA's PC 2966-L
Partner: Jeffrey D. Brown 8196-E

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- d. Request for Firm Cancellation – Do not wish to renew:
- | | |
|--|---|
| George J. Nehra CPA PC 713-C
Partner: George J. Nehra 5446-R | Jon R. Young Company PC 902-C
Partner Jon R. Young 1480-E |
| Brilliant Deductions Tax Service 2537-L
Partner: Lawrence Turner 8793-R | Jennifer S. Bergamini CPA PLLC 2804-L
Partner: Jennifer S. Bergamini 10376-E |
| Lohman Company Advisors PC 1157-C
Partner: Jay Lohman 4928-R | Maddon CPA PC 2432-C
Partner: Marilyn L. Maddon 11618-R |
| Barbara J. Hill CPA PLLC 2438-L
Partner: Barbara J. Hill 5533-E | |
- e. Recommended for Cancellation of Certificate per registrant's request not to renew:
- | | |
|--|---|
| Richard M. Gardner 10944-R
George Joseph Nehra 5446-R
Terence E. Kelly 15009-R | Eugene Charles Gieseler 742-E
John Michael Phee 2321-E |
|--|---|
- f. Recommended for Cancellation of Certificate per registrant's request not to renew due to Mobility:
- | | |
|--|---|
| Curtis S. Barkalow 11063-R
Deborah Rode 13668-R
James R. Greisch 14519-R
Allan B. Larson 14525-R
Brian L. Snyder 12103-E | Jeffrey Eugene Stein 13056-R
John A. Davis 14405-R
Robert V. Edwards 10321-R
David R. Dracup 12008-R |
|--|---|
- g. Recommended for Reissuance of Certificate because of Name Change:
- Kristina L. Blake (Leigh Abeles) 10963-E
Julie A. Gonciarz (Ann Kern) 12423-E
Kathryn Bye (Bye Maxwell) 10381-E
Katherine Ann Leavenworth (Holler) 12059-E
Bailey Kramer (Hansen Tocco) 14795-E
Dana Gayle Medlock (Sedig) 10574-E
- h. Recommended for Reactivation of Certificate from Inactive Status – A.R.S. 32-730(E):
Abigail A. Tolby 10156-E
- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|------------------------|-----------------------|
| Michael Berlin | Kelly Lynn Brooks |
| Michelle Cobeaga | Cassander S. Crandall |
| Tanya A. Devoll | Eric Freedman |
| Jeremy Fry | Amy S. Hwang |
| Brandon Robert Harbeke | Sara Kraus |
| Michelle L. Harvey | Patricia J. Matusiak |

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Bethany Howell	George Murnane III
David King	Lee J. Pasko
Judianne Jones Lange	Stephen C. Pope
Megan Lausten	Renuka Shembekar
David P. Meyer	Adam Smith
Jennifer M. Nordstrom	Eric E. Spires, Jr.
Darek T. Paulukovich	Farrah H. Whitworth
Miranda L. Penrod	Jacqui R. Wallace
Allison Rhines	Kathryn Winzig
Ramakant Shembekar	

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. § 32-724:

Lisa M. Warren – California	Tawnya Webel – California
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- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Awele N. Ani – New York	Thomas Azzarelli - New Jersey
Gale M. Cook – Hawaii	Tonya Rae Emling – Nevada
Alan D. Epstein - New York	Apoorve Jain – Illinois
Hal K. Jolley – Michigan	Kevin A. Marshall – Connecticut
Tracy L. Marshall – Ohio	Susan L. Menelaides – Illinois
Robert J. Miles – Maryland	Sandra L. Murrey – Wisconsin
Margo L. Nord – Missouri	Steven D. Palmer – Utah
Dennis Beecher Parrott Jr. – Kentucky	Andrew H. Short – Illinois
Mrigesh Raj Shrestha – Georgia	Kurt D. Spindler – Tennessee
Bill D. Waite – Utah	Jennifer Watson – Ohio
Lawrence K. White – Massachusetts	Gloria Zemla – Michigan

- l. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-721:

Jing Yu - Tennessee

- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Joshua Wayne Adams	Steven Joseph Bailey
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Kendra Lee Baughman

Erin J. Buchwald

Ivah Kathy Cheadle

Maureen Alane Clark

Kristen Marie Conway

Warren Joseph Cruz

Sherry Qizhi Ding

Antonin Jan Faltis

Yinzhen Foss

Courtney Lynn Goodwin

Elizabeth Keller Guiffre

Amela Habul

Aaron J. Harris

Brandon Michael Higgins

Brooks Tyler Honaker

Rikki Heiji Klotzbach

Amanda D. Leeds

Ying-Ying Lo

Michael Lucas Mandolfo

Mason Robert Marsh

Christine Hope Medrano

Scott Ray Moglia

Marten Luther Oei

Nathan Wayne Phelps

Christopher Scott Remington

Kevin Steven Richter

Brian Edwin Riley

Tyler Daniel Rooks

Christopher Adams Rush

Erica Keshala Sepulveda

James Frank Shook, Jr.

Kristen Elizabeth Smith

Gwyn M. Brodine

Stephanie Lynn Callihan

Carol Denise Clark

Michael Aniello Conforti

Sean Christopher Cowdrey

Nancy Lynne DeVries

Samuel Martin Ely

Neithard Enno Foley

Alejandrina Gonzalez

Maria Dolores Grijalva

Rahul Sahai Gupta

John Rocky Hancock

Eric Brian Hasse

Darren James Hoggatt

Alyssa Danielle Jensen

Ajana Samchalk Lee

Yueyang Liu

Jeffrey Ward Lundin

Thomas Joseph Marki

Yinan Wu

Kyle Michael Mignano

Eric Douglas Nitz

Joddie Ann Partch

Jessica L. Raizk

Barbara Richert

Brian Forrest Riese

Mark S. Rohovit

Sera Elizabeth Leona Rowley

William Orie Ryan

Gregory Michael Sherman

Scott Smas

Scott Thomas Tew

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Arthur LaRoy Thruston II

Peter Tzvetkov Tzankov

Mandy Reanne Warren

Brian Frederick Wilkin

Olufunmilola Adenike Williams

Laneya Fairlie Wilson

- n. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Amado And Associates CPA'S, PC 2473-C

Coleman, Kathy M., CPA, PC 2177-C

Carneal & Hunt, PLC 904-L

Cranmer, Richard O., PC 90-C

Cornelius, Anne, CPA, PC 1207-C

Evans & Baldwin, PC 677-C

Fiszbein, Michael D., CPA, PC 695-C

Jaffa Simmons, PLLC 2715-L

Kienitz, Douglas P., CPA, PC 2402-C

Moeller & Bryce PC 1142-C

Mueller, K.W., PC 917-C

Pinto & Stewart, PC 2415-C

Rosenfeld, Mark D., CPA, PC 1112-C

Siegler & Siegler, CPA'S, PC 1054-C

Splaver & Splaver, CPA, PLC 2408-L

Crance, Janet I. PC 2364-C

Crockett, Alan CPA 4954-S

Gadea, Jean M., CPA, PLLC 2864-L

Gold Standard Wealth Management PLLC 2805-L

Hardy, Earl M., CPA 4769-S

Koeller, Benjamin T. CPA PLLC 2841-L

Lavoie & CO PC 2398-C

Shelley International LLC 2763-L

Voordeckers, Robert J., CPA 4627-S

Clarke, CW Ltd 670-C

Venrooy, Terrance J., CPA 4530-S

Holter, Thomas E., PC 448-C

Southwest Act PLLC 2407-L

- o. Approval of Candidates who have passed the Uniform CPA Examination:

Benjamin James Craig

6. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget Update
- b. Modernization
- c. NASBA Scholarship for Executive Director's Conference
- d. NASBA Regional Directors Focus Questions
- e. Letter to Advisory Committees regarding Open Meeting Law and Conflicts of Interest

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review, discuss and take possible action on advisory committee recommendations from the investigations of the following files:

- a. File No. 2010.024
The Tax Practice Committee recommended that the Board close the file.
- b. File No. 2010.051
The Tax Practice Committee recommended that the Board close the file.

8. Committee Recommendations – Investigation Files

Board to review, discuss and take possible action on advisory committee recommendations from the investigations of the following files:

- a. File No. 2010.032
The Tax Practice Committee recommended that the Board offer an Interim Consent Agreement for Suspension of license pending resolution of criminal charges.

9. Review Complaint Aging Report

10. Items for Board Review, Discussion and Possible Legal Action

- a. Recommended Decision of Administrative Law Judge
Board to accept, reject or modify the recommended decision
File No. File No. 2009.093; Degnan, John W.
- b. Response / Non-response to Offered Decision and Order (By Consent)
Update on status of offered Decision & Order (By Consent), review and consideration of any response/counteroffer or failure to respond. The Board may vote to take further action on the following:
File No. 2010.054; Rhea, Andrew J.
- c. Board to Review Compliance or Non-Compliance with Decision & Orders (By Consent)
Board to determine if the requirements of the Decision & Order (By Consent) have been met, and if not, may vote to take further action on the following file:
File No. 2009.015, Davis, Michael A., CPA, LTD
- d. Possible Contempt of Court Injunction
Richard M. Shapiro
- e. Application for Certification by Examination/Grade Transfer, Denial/Deferral by Certification Committee - A.R.S. § 32-721
Dennis M. Hare
Roy C. Hichens
Kristen M. Listiak
Elizabeth Ong
Marydell Speidell

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- f. Application for the Uniform CPA Exam, Denial Certification Committee - A.R.S. § 32-723
Jeremy Philip McDowell
- g. Request for a CPE Waiver/Extension and/or Fee Waiver - A.R.S. § 32-730(C) & (D)
David Allen Lunc 4206-E (CPE Extension)
Tod E. Snyder-Grube 7729-E (CPE Extension)
Penny S. Rhoads 2969-E (Fee & CPE Waiver)
Shu-Yuan Wu 5255-E (Fee & CPE Waiver)
Lawrence Ralph Seligman 12687-E (Fee Waiver)
- h. Request for Inactive Status – A.R.S. § 32-730
Dennis B. Murray 10648-E
- i. Request for NTS Extension
Ming (Brian) Zhou
- j. Request for Reinstatement
Howard Steven Schildhouse 2258-E
Anil K. Watts 13770-R
- k. Cancellation and Refund Request
David L. DiPietro 15553-R
- l. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. 28th Annual Conference for Executive Directors and State Board Staff Directors
 - ii. 15th Annual Conference for State Board Legal Counsel
 - iii. Vice-Chair for 2010/11
- m. Review, Discussion and Possible Action Regarding Settlement of Superior Court Appeal
Gina Foroughi

11. Summary of Current Events

12. Discussion of Items to be placed on future meeting agenda

13. Adjournment